



DEPARTMENT OF THE NAVY
FLEET AVIATION SPECIALIZED OPERATIONAL
TRAINING GROUP PACIFIC FLEET

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NAS NORTH ISLAND
SAN DIEGO, CALIFORNIA 92135-7068

FASOTRAGRUPACINST 7303.2N
N1

13 OCT 1998

FASOTRAGRUPAC INSTRUCTION 7303.2N

Subj: ACCOUNTING AND ADMINISTRATION OF OFC-10 AND OFC-94
FUNDS ASSIGNED TO FASOTRAGRUPAC

Ref: (a) NAVSO P-3013
(b) COMNAVAIRPACINST 7305.1
(c) COMNAVAIRPACINST 7310.1

Encl: (1) List of Valid and Invalid Charges Against OFC-10
(2) Fund Codes Applicable to our activity
(3) FASOTRAGRUPAC Form (40) 7330/2

1. Purpose. To establish procedures and policies governing the administration and accounting of OFC-10 and OFC-94 funds granted to FASOTRAGRUPAC. References (a) through (c) provide additional guidance and instructions.

2. Cancellation. FASOTRAGRUPAC Instruction 7303.2M.

3. Scope. The provisions of this instruction are applicable to FASOTRAGRUPAC.

4. Definitions. The following definitions are applicable for the purpose of this instruction:

a. OFC-10 Fund. Operating Target (OPTAR) is an estimate of the amount of money which will be required by this activity to perform the tasks and missions assigned. OPTAR Functional Category-10 funds are granted specifically for operating expenses. Enclosure (1) provides examples of valid operating charges. All OPTAR's are assigned fund codes that are cited on all requisitions to ensure the appropriate funds are charged and to identify the expense. Fund Code 4Y and 4W identify operating funds. See enclosure (2). Civilian labor costs for all detachments and departments are computed by the Budget Analyst, Code N14 at North Island as directed by reference (a). Fund Code YF identifies all civilian labor costs.

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b. OFC-94 Fund. OPTAR Functional Category-94 are reimbursable funds which are granted to provide services and supplies for recurring maintenance and repair of training devices and for special projects. OFC-94 funds are assigned a two-digit Reimbursable Control Code (RCC) by Commander, Naval Air Force, U.S. Pacific Fleet (COMNAVAIRPAC) which must be placed in the first two positions of the serial number on all requisitions. These are funds granted by other commands and must be spent as stated on the funding document. There is no accounting threshold for OFC-94; therefore, all funds must be accounted for on transmittals, Budget OPTAR Reports (BOR's) and listings. All OFC-94 funds are Fund Code YA. See enclosure (2).

5. Action.

a. Quarterly Budget Requirements. All department heads and detachment officers-in-charge need to submit quarterly budget requests using enclosure (3). They are due to the Administrative Officer no later than 1 August (1st Qtr), 1 November (2nd Qtr), 1 February (3rd Qtr) and 1 May (4th Qtr).

b. Annual Budget Requirements. The annual budget requirements are submitted for the next two fiscal years. A separate Form 40 (enclosure 3) will be submitted for each year. Fill in fiscal year and amount of annual requirement. A quarterly breakdown should also be shown on the annual request. If funding requirements change after the annual budget is submitted, a revised annual request will be submitted no later than 1 August.

c. Budget Requirements. Negative (no change) reports are required for all requests. Funding requests should be rounded off to the nearest hundred dollars. A breakdown by control codes is required on all requests. Provide definitive breakdown of Control Codes (CC), "H" for: xerox paper, fax paper, toner, folders, forms, tuition; CC "M" for: pagers, xerox copier, fax machine; CC "T" for: Navy Times, Federal Times, and printing. Justification for increases/decreases should be reflected in the remarks block of enclosure (3).

d. Civilian Labor. Civilian labor costs for all detachments will be computed by the Budget Analyst, Code N14, which will prepare a requisition in accordance with paragraph 4102-7 of reference (a).

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e. Overtime. Overtime should be limited to cases of real necessity. Department heads and officers-in-charge (OIC) are authorized to approve overtime and to direct the usage of compensatory time, but must contact the Administrative Officer (Code N1) to determine if funds are available to pay overtime. All telephone requests must be backed up within 24 hours by an overtime request authorization (NAVEXOS Form 4377). This must be signed by the department head or detachment officer in charge in the "Signature and Title" block, and will be approved and dated by the Administrative Officer in the authorization block. Justification for overtime must be furnished. Should the Administrative Officer consider overtime unjustified, he will forward the overtime request to the Executive Officer or Commanding Officer for consideration. The Commanding Officer, Executive Officer, or applicable OIC are the disapproval authority for overtime.

f. Training. All tuition will be paid from OFC-10 funds using CC "H". Two copies of the DD 1556 form (Requests, Authorization, Agreement, Certificate of Training and Reimbursement) or other obligation documents will be forwarded to Code N14, to enable the Budget Analyst to account for the training funds. An additional copy of these forms should be included with the OFC-10 transmittal. Travel connected with training will be paid from OFC-21 Temporary Additional Duty (TAD) Funds.

g. Distribution of Funds. The Administrative Office will prepare FASOTRAGRUPAC Form (40) 7330/4 for the Commanding Officer's signature, officially allocating funds to each detachment. Departments are not granted funds, but are provided a control figure to work with to prevent overspending.

h. Requests for Additional Funds. Requests for additional funds should be submitted by all units, as the need arises, using enclosure (3). Requests must include full justification. Urgent requests should be made by message, telephone, or e-mail, but the requesting unit must follow-up the initial request in writing.

i. Excess Funds. All units will report excess funds, when the situation becomes evident, using enclosure (3). The Administrative Officer will take necessary action to recall/redistribute funds.

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j. End of Fiscal Year. On 1 August of each fiscal year, the Administrative Officer will review unobligated balances. Funds found in excess may be reverted to N1 to achieve full use of available excess resources. It is suggested that one percent of the total granted for OFC-94 and other funds be left on the log to cover differences. No funds will be arbitrarily withdrawn at this time without prior notification.

k. OPTAR Accounting. OPTAR administrators are responsible for the maintenance of accounting records and submission of reports in accordance with reference (a). Transmittal letters will be submitted via Streamlined Alternative Logistics Transmission System (SALTS) with month end financial reports being distributed via SALTS. Financial listings will be challenged as directed by reference (a). Detachments will submit copies of all transmittal letters and financial listings to Code N14, North Island. Current year transmittals will be submitted on the 15th and the last day of each month. Prior year transmittals will be submitted only on the last day of the month.

l. OPTARS in the Red. At no time is it permissible to allow an allotment to be overspent (go in the red). If this should happen due to increases in prices, action must be taken immediately to alter the situation, such as: cancelling requisitions where material has not been received or requesting additional funds to make up the deficit. If an allotment is in the red at the end of a reporting period, an explanation must be included at the bottom of the Budget/OPTAR Report stating why the OPTAR is in the red and what action has been taken to correct the deficit. A monthly report will be submitted to the Administrative Officer, Code N1, on any OPTAR in the red, stating what action is being taken until that OPTAR is no longer in the red.

m. Obligation Validation Review and Reporting. OPTAR holders are required to perform quarterly reviews of all outstanding obligations for all current reporting fiscal years. Quarterly reviews should be completed in the following format

<u>FY</u>	<u>OFC</u>	<u>RCC</u>	<u>DATE</u> <u>REVIEWED</u>	<u>OUTSTANDING</u>	<u>OBLIGATIONS</u> <u>CANCELLED</u>
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Reports are due to reach the Administrative Office no later than 31 December, 31 March, 30 June, and 30 September of each year.

6. Forms. A supply of enclosure (3), is available upon request, from the Administrative Office, Code N141.


R. C. OWSLEY

Distribution:
FASOTRAGRUPACINST 5216.2T
List A and List B

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LIST OF VALID AND INVALID CHARGES AGAINST OFC-10

The following are examples of valid and invalid charges against OFC-10 funds:

VALID CHARGES

Computers (After approval of ASDP)
Consumable Office Supplies
Toll Bridge Fares
Beneficial Suggestion Awards
Books and Magazines (used to impart technical or professional knowledge)
Regular Civilian Salaries and all related civilian costs (Charged to R09191)
FASOTRAGRUPAC Plaques (Only N144)
VIDS Boards
Tools (minor devices)
Computer Peripheral Equipment
Office Furniture (NI approval)
Labor Saving Devices, such as Typewriters and Calculators

INVALID CHARGES

Housekeeping Supplies
Foul Weather Clothing
Lawn and Yard Supplies (Station support)
Newspapers (Local)

Enclosure (1)

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FUND CODES APPLICABLE TO FASOTRAGRUPAC

- 4Y B - COMMUNICATIONS. Includes charges for the transmission of messages from place, contractual telephone and teletype services, postage (other than parcel post), rental of post office boxes and telephone charges.
- 4Y H - NSA CONSUMABLE MATERIAL. Administrative supplies, Cog 1I forms, routine maintenance tools not specifically related to, but which may be used in the repair of equipment and equipage; general purpose hardware; or any other item having a limited life and not specifically included in another expense element.
- 4W M - OTHER PURCHASED SERVICES. Used for procuring services ashore, e.g., laundry service, the rental of labor saving devices (non-Plant Account Property) and other contracts for services.
- 4Y T - ORDERS FOR PRINTING AND REPRODUCTIONS. Includes the cost of contractual printing and reproduction work, related binding, photostating, blueprinting, photography and microfilming. Subscriptions, i.e., Navy Times, Federal Times, NPPSO/open purchase.

OFC-10

J-- CIVILIAN PERSONNEL. All costs concerning; to be used by Resources Management only.

ALL REIMBURSABLE ALLOTMENTS. OFC-94 for maintenance and repair of training devices, allowance parts lists and special monies allotted for specific projects. COMNAVAIRPAC assigns a two digit Reimbursable Control Code (RCC) to all of these allotments.

Y6 --- ALL APA MATERIAL

Host stations should supply office furniture, office equipment (e.g., typewriters and calculators), household supplies and lawn and yard supplies.

Enclosure (2)

OFC-10 REQUEST FOR FUNDS
FASOTRAGRUPAC (00) 7330/2 (APR 81)

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(Instructions on Reverse)

1. FROM:

UIC

OR

CODE

2. TYPE OF
REQUEST:

☐

ANNUAL

☐

AUGMENTATION

☐

1st QTR

☐

2nd QTR

☐

3rd QTR

☐

4th QTR

3. FY

ANNUAL REQUIREMENT

BREAKDOWN BY QUARTER:

1st QTR:

2nd QTR:

3rd QTR:

4th QTR:

4. BREAKDOWN BY CONTROL CODE (H, J, K, M and T):

5. REMARKS:

6. SIGNATURE (Officer-in-Charge or Department Head):

7. DATE:

Enclosure (3)